



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

25 Lewis & Clark 0611 Helena Public Schools

0487 Helena Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	29,693,404.99	29,136,533.82	0.00	556,871.17	0.00	0.00
21XX Support Services - Students	4,915,343.22	4,825,525.84	0.00	89,817.38	0.00	0.00
221X Improvement of Instruction Services	219,171.63	218,544.63	0.00	627.00	0.00	0.00
222X Educational Media Services	1,334,641.43	1,331,680.70	0.00	2,960.73	0.00	0.00
23XX Support Services - General Administration	602,529.59	596,730.18	0.00	5,799.41	0.00	0.00
24XX Support Services - School Administration	3,169,390.01	3,162,477.87	0.00	6,912.14	0.00	0.00
258X Admin. Tech. - Technology Coordinator	390,693.16	0.00	271,856.91	118,836.25	0.00	0.00
25XX Support Services - Business	1,031,801.96	7,600.00	1,000,662.93	23,539.03	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,650,133.93	3,627,811.93	0.00	22,322.00	0.00	0.00
27XX Student Transportation Services	2,938,838.17	2,874,642.70	0.00	64,195.47	0.00	0.00
31XX Food Services	2,256,497.96	2,245,926.18	0.00	10,571.78	0.00	0.00
32XX Enterprise Services	113,799.84	113,799.84	0.00	0.00	0.00	0.00
33XX Community Services	60,648.45	43,123.45	0.00	17,525.00	0.00	0.00
34XX Extracurricular - Activities	27,925.97	27,925.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	151,165.82	151,165.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	82,535.73	0.00	0.00	82,535.73	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	143,833.33	143,833.33	0.00	0.00	0.00	0.00
9999 Undistributed	35,959.02	35,959.02	0.00	0.00	0.00	0.00
Totals	50,818,314.21	48,543,281.28	1,272,519.84	1,002,513.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Direct or Indirect Costs Reclassified as Excluded

XXXXXXXXXX

Adjusted Totals

50,818,314.21

25 Lewis & Clark 0611 Helena Public Schools

0488 Helena H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	18,415,133.67	17,770,711.32	0.00	644,422.35	0.00	0.00
21XX Support Services - Students	1,418,845.31	1,406,507.03	0.00	12,338.28	0.00	0.00
221X Improvement of Instruction Services	124,520.58	124,102.58	0.00	418.00	0.00	0.00
222X Educational Media Services	441,110.46	441,110.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	227,134.22	226,417.95	0.00	716.27	0.00	0.00
24XX Support Services - School Administration	1,897,828.81	1,859,451.29	0.00	38,377.52	0.00	0.00
258X Admin. Tech. - Technology Coordinator	344,542.46	0.00	274,238.29	70,304.17	0.00	0.00
25XX Support Services - Business	522,061.21	4,500.00	502,957.16	14,604.05	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,790,427.04	2,790,427.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	988,679.85	926,883.08	0.00	61,796.77	0.00	0.00
33XX Community Services	2,694.44	2,694.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	207,388.48	207,388.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	949,237.92	949,237.92	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,764.94	0.00	0.00	4,764.94	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	40,724.00	20,724.00	0.00	20,000.00	0.00	0.00
Totals	28,375,093.39	26,730,155.59	777,195.45	867,742.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Adjusted Totals

28,375,093.39

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Line A

LE 0487 Helena Elem

Indirect/Direct 1,272,519.84 / 48,543,281.28

2017
Calculated Rate

2.62%

2017
Reclassified Rate*

Requested
Reclassified Rate**

LE 0488 Helena H S

Indirect/Direct 777,195.45 / 26,730,155.59

2.91%

Line B Preliminary Indirect Cost Rates

LE	2013	2014	2015	2016	2017
0487 Helena Elem	0.0389	0.0377	0.0357	0.0387	2.62%
0488 Helena H S	0.0389	0.0377	0.0357	0.0387	2.91%

Line C Approved Indirect Cost Rates

LE	2013	2014	2015	2016	2017
0487 Helena Elem	0.0493	0.0439	0.0466	0.0500	
0488 Helena H S	0.0493	0.0439	0.0466	0.0500	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2013	2014	2015	2016	2017
0487 Helena Elem	0.0493	0.0439	0.0466	0.0500	
0488 Helena H S	0.0493	0.0439	0.0466	0.0500	

Line E Five Year Average with 5% Discount

LE	2017	LE Reclaasified Rate
0487 Helena Elem	4.10%	
0488 Helena H S	4.16%	

Line F Average of LE's contained under one School System Code (SS)

0611 Helena Public Schools

Your Preliminary Rate by School System (SS) is:

4.13%

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

25 Lewis & Clark 0614 Trinity Elementary

0491 Trinity Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	279,100.36	279,100.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,327.80	4,327.80	0.00	0.00	0.00	0.00
222X Educational Media Services	3,151.31	3,151.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,598.50	7,598.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,811.72	3,195.00	20,616.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,514.48	40,514.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	95,097.06	95,097.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	800.50	800.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,279.47	0.00	0.00	3,279.47	0.00	0.00
Totals	457,681.20	433,785.01	20,616.72	3,279.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	457,681.20					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0491 Trinity Elem	Indirect/Direct	20,616.72 / 433,785.01	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				4.75%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0491 Trinity Elem	0.0319	0.0323	0.0294	0.0301	4.75%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0491 Trinity Elem	0.0319	0.0323	0.0294	0.0301	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0491 Trinity Elem	0.0319	0.0323	0.0294	0.0301	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0491 Trinity Elem				3.25%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0614 Trinity Elementary	Your Preliminary Rate by School System (SS) is:	3.25%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

25 Lewis & Clark 0615 East Helena Elementary

0492 East Helena Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,039,674.81	6,032,674.81	0.00	7,000.00	0.00	0.00
21XX Support Services - Students	674,804.11	674,804.11	0.00	0.00	0.00	0.00
222X Educational Media Services	219,280.84	219,280.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	263,299.88	263,299.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	518,901.61	518,901.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	342,671.64	0.00	342,671.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	771,835.92	771,835.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	563,956.48	355,956.48	0.00	208,000.00	0.00	0.00
31XX Food Services	489,564.49	478,988.46	0.00	10,576.03	0.00	0.00
35XX Extracurricular - Athletics	24,362.66	24,362.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,034.27	1.54	0.00	14,032.73	0.00	0.00
Totals	9,922,386.71	9,340,106.31	342,671.64	239,608.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	9,922,386.71					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0492 East Helena Elem	Indirect/Direct	342,671.64 / 9,340,106.31	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				3.67%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0492 East Helena Elem	0.0129	0.0127	0.0127	0.0125	3.67%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0492 East Helena Elem	0.0000	0.0127	0.0127	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0492 East Helena Elem	0.0129	0.0127	0.0127	0.0125	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0492 East Helena Elem				1.66%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0615 East Helena Elementary	Your Preliminary Rate by School System (SS) is:	1.66%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

25 Lewis & Clark 0618 Wolf Creek Elementary

0495 Wolf Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	85,699.88	85,699.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,557.84	2,557.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,386.38	0.00	10,386.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,099.77	21,099.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,905.68	2,905.68	0.00	0.00	0.00	0.00
31XX Food Services	15,577.69	15,577.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,182.98	0.00	0.00	1,182.98	0.00	0.00
Totals	139,410.22	127,840.86	10,386.38	1,182.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	139,410.22					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0495 Wolf Creek Elem	Indirect/Direct	10,386.38 / 127,840.86	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				8.12%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0495 Wolf Creek Elem	0.0728	0.0764	0.0731	0.0724	8.12%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0495 Wolf Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0495 Wolf Creek Elem	0.0728	0.0764	0.0731	0.0724	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0495 Wolf Creek Elem			7.14%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0618 Wolf Creek Elementary	Your Preliminary Rate by School System (SS) is:	7.14%	
This same rate is applied to both EL and HS in the same SS			

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

25 Lewis & Clark 0621 Auchard Creek Elementary

0498 Auchard Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	99,756.73	99,756.73	0.00	0.00	0.00	0.00
222X Educational Media Services	1,668.00	1,668.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,402.99	8,402.99	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,784.98	1,784.98	0.00	0.00	0.00	0.00
31XX Food Services	18,044.37	18,044.37	0.00	0.00	0.00	0.00
Totals	129,657.07	129,657.07	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	129,657.07					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0498 Auchard Creek Elem	Indirect/Direct	0.00 / 129,657.07	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0498 Auchard Creek Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0621 Auchard Creek Elementary	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS	0.00%	

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

25 Lewis & Clark 0624 Lincoln K-12 Schools

1221 Lincoln K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,073,174.11	1,073,174.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,770.87	11,770.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	41,508.13	41,508.13	0.00	0.00	0.00	0.00
222X Educational Media Services	34,173.00	34,173.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	188,501.34	188,501.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,921.76	117,921.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,674.45	1,735.10	38,939.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,154.12	143,154.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,076.63	79,076.63	0.00	0.00	0.00	0.00
31XX Food Services	89,330.10	89,330.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,049.99	1,049.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,128.30	84,128.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,260.13	2,325.00	0.00	11,935.13	0.00	0.00
Totals	1,918,722.93	1,867,848.45	38,939.35	11,935.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,918,722.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1221 Lincoln K-12 Schools	Indirect/Direct	38,939.35 / 1,867,848.45		2.08%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1221 Lincoln K-12 Schools	0.0216	0.0217	0.0203	0.0193	2.08%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1221 Lincoln K-12 Schools	0.0226	0.0217	0.0203	0.0193	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1221 Lincoln K-12 Schools	0.0226	0.0217	0.0203	0.0193	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	1221 Lincoln K-12 Schools			1.99%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0624 Lincoln K-12 Schools		1.99%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

25 Lewis & Clark 0625 Augusta Public Schools

0502 Augusta Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	519,376.69	519,376.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,626.90	1,626.90	0.00	0.00	0.00	0.00
222X Educational Media Services	7,457.81	7,457.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	46,346.04	46,346.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,053.75	40,053.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,094.04	5,653.75	12,440.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,651.40	67,651.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	71,969.30	40,569.30	0.00	31,400.00	0.00	0.00
31XX Food Services	974.94	974.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	102.00	102.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,651.10	4,651.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,299.33	0.00	0.00	3,299.33	0.00	0.00
Totals	781,603.30	734,463.68	12,440.29	34,699.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	781,603.30					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

25 Lewis & Clark 0625 Augusta Public Schools

0503 Augusta H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	313,886.68	313,886.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,626.92	1,626.92	0.00	0.00	0.00	0.00
222X Educational Media Services	7,457.77	7,457.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,541.39	57,541.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,935.53	52,935.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,431.65	5,648.52	21,783.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	101,167.95	85,667.95	0.00	15,500.00	0.00	0.00
27XX Student Transportation Services	63,194.24	31,794.24	0.00	31,400.00	0.00	0.00
31XX Food Services	90,119.95	84,817.18	0.00	5,302.77	0.00	0.00
34XX Extracurricular - Activities	12,447.53	12,447.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,927.62	28,927.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,612.68	0.00	0.00	1,612.68	0.00	0.00
Totals	758,349.91	682,751.33	21,783.13	53,815.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	758,349.91					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0502 Augusta Elem	Indirect/Direct	12,440.29 / 734,463.68	1.69%		
	LE 0503 Augusta H S	Indirect/Direct	21,783.13 / 682,751.33	3.19%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0502 Augusta Elem	0.0027	0.0022	0.0050	0.0072	1.69%
	0503 Augusta H S	0.0027	0.0022	0.0050	0.0072	3.19%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0502 Augusta Elem	0.0000	0.0000	0.0000	0.0000	
	0503 Augusta H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0502 Augusta Elem	0.0027	0.0022	0.0050	0.0072	
	0503 Augusta H S	0.0027	0.0022	0.0050	0.0072	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0502 Augusta Elem	0.65%	
	0503 Augusta H S	0.93%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0625 Augusta Public Schools	0.79%	

Your Preliminary Rate by School System (SS) is:
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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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